

## EXHIBIT 4

**StratFS Receivership  
Summary of Invoices  
3rd Interim Fee Application**

	<b>Invoice #</b>	<b>P/E</b>	<b>Fees</b>	<b>Expenses</b>
Ballard Spahr LLP	20240903085	8/31/2024	903.15	27.60
Ballard Spahr LLP	20241003880	9/30/2024	903.15	-
Ballard Spahr LLP	20241101590	10/31/2024	1,180.80	-
Ballard Spahr LLP	20241202194	11/30/2024	17,342.55	-
Ballard Spahr LLP	20250102664	12/31/2024	1,204.20	-
Ballard Spahr LLP	20250200730	1/31/2025	1,926.00	-

# Ballard Spahr

LLP

---

1735 Market Street, 51st Floor  
Philadelphia, PA 19103-7599  
Tel 215.665.8500  
Fax 215.864.8999

McNamara Smith LLP  
655 West Broadway, Suite 900  
San Diego, CA 92101

September 16, 2024  
Invoice No. 20240903085

---

Client: McNamara, Thomas W., Receiver (070042.00)  
Matter: WDNY Receiver (00417465)

FOR PROFESSIONAL SERVICES RENDERED through August 31, 2024

## INVOICE SUMMARY

Professional Fees	\$1,003.50
Less 10.0% Discount	(\$100.35)
Net Fees	\$903.15
Disbursements	\$27.60
<b>Total Invoice Amount</b>	<b>\$930.75</b>

070042.00 - 00417465  
Henry E. Hockeimer Jr.

September 16, 2024  
Invoice No. 20240903085

### Professional Services

Date	Attorney	Description	Hours	Amount
08/07/24	Pinheiro,B.M.	Emails re ESOP trustee proposals	0.10	111.50
08/21/24	Pinheiro,B.M.	Emails re termination of ESOP	0.10	111.50
08/22/24	Pinheiro,B.M.	Telephone conversation with Tom McNamara and Applied Economics; follow up on ESOP termination issues	0.70	780.50
<b>Total Fees</b>			<b>0.90</b>	<b>\$1,003.50</b>
Less 10.0% Discount				(\$100.35)

### Summary of Professional Fees

Attorney	Billed Hours	Billed Rate	Billed Amount
Pinheiro,B.M.	0.90	1,115.00	1,003.50
<b>Total Fees</b>	<b>0.90</b>		<b>\$1,003.50</b>
Less 10.0% Discount			(\$100.35)

070042.00 - 00417465  
Henry E. Hockeimer Jr.

September 16, 2024  
Invoice No. 20240903085

Disbursements

Date	Description	Amount
07/17/24	Westlaw Research Westlaw Research	13.80
07/17/24	Westlaw Research Westlaw Research	13.80
Total Disbursements		\$27.60

# Ballard Spahr LLP

---

1735 Market Street, 51st Floor  
Philadelphia, PA 19103-7599  
Tel 215.665.8500  
Fax 215.864.8999

McNamara Smith LLP  
655 West Broadway, Suite 900  
San Diego, CA 92101

October 14, 2024  
Invoice No. 20241003880

---

Client: McNamara, Thomas W., Receiver (070042.00)  
Matter: WDNY Receiver (00417465)

FOR PROFESSIONAL SERVICES RENDERED through September 30, 2024

## INVOICE SUMMARY

Professional Fees	\$1,003.50
Less 10.0% Discount	(\$100.35)
Net Fees	<hr/> \$903.15
<b>Total Invoice Amount</b>	<hr/> <b>\$903.15</b>

070042.00 - 00417465  
Henry E. Hockeimer Jr.

October 14, 2024  
Invoice No. 20241003880

### Professional Services

Date	Attorney	Description	Hours	Amount
09/18/24	Pinheiro,B.M.	Review emails re finalization of valuation report	0.10	111.50
09/24/24	Pinheiro,B.M.	Review and comment on appraiser engagement letter; Telephone conversation with Tom McNamara and David Burdette (appraiser)	0.80	892.00
<b>Total Fees</b>			<b>0.90</b>	<b>\$1,003.50</b>
Less 10.0% Discount				(\$100.35)

### Summary of Professional Fees

Attorney	Billed Hours	Billed Rate	Billed Amount
Pinheiro,B.M.	0.90	1,115.00	1,003.50
<b>Total Fees</b>	<b>0.90</b>		<b>\$1,003.50</b>
Less 10.0% Discount			(\$100.35)

# Ballard Spahr LLP

---

1735 Market Street, 51st Floor  
Philadelphia, PA 19103-7599  
Tel 215.665.8500  
Fax 215.864.8999

McNamara Smith LLP  
655 West Broadway, Suite 900  
San Diego, CA 92101

November 6, 2024  
Invoice No. 20241101590

---

Client: McNamara, Thomas W., Receiver (070042.00)  
Matter: WDNY Receiver (00417465)

FOR PROFESSIONAL SERVICES RENDERED through October 31, 2024

## INVOICE SUMMARY

Professional Fees	\$1,312.00
Less 10.0% Discount	(\$131.20)
Net Fees	<hr/> \$1,180.80
<b>Total Invoice Amount</b>	<hr/> <b>\$1,180.80</b>



070042.00 - 00417465  
Henry E. Hockeimer Jr.

November 6, 2024  
Invoice No. 20241101590

### Professional Services

Date	Attorney	Description	Hours	Amount
10/17/24	Pinheiro,B.M.	Review and comment on email from DOL re ESOP	0.10	111.50
10/18/24	Pinheiro,B.M.	Telephone conversation with Tom McNamara re ESOP termination process and 401(k) response to DOL; follow up on potential 401(k) plan correction	0.40	446.00
10/21/24	Pinheiro,B.M.	Review DOL correspondence re 401(k) and ESOP	0.20	223.00
10/22/24	Ronnei,T.	Review 401(k) plan documents re: suspension of contributions and summarize same	1.00	420.00
10/31/24	Pinheiro,B.M.	Follow up on response to DOL	0.10	111.50
<b>Total Fees</b>			<b>1.80</b>	<b>\$1,312.00</b>
Less 10.0% Discount				(\$131.20)

### Summary of Professional Fees

Attorney	Billed Hours	Billed Rate	Billed Amount
Pinheiro,B.M.	0.80	1,115.00	892.00
Ronnei,T.	1.00	420.00	420.00
<b>Total Fees</b>	<b>1.80</b>		<b>\$1,312.00</b>
Less 10.0% Discount			(\$131.20)

# Ballard Spahr LLP

---

1735 Market Street, 51st Floor  
Philadelphia, PA 19103-7599  
Tel 215.665.8500  
Fax 215.864.8999

McNamara Smith LLP  
655 West Broadway, Suite 900  
San Diego, CA 92101

December 5, 2024  
Invoice No. 20241202194

---

Client: McNamara, Thomas W., Receiver (070042.00)  
Matter: WDNY Receiver (00417465)

FOR PROFESSIONAL SERVICES RENDERED through November 30, 2024

## INVOICE SUMMARY

Professional Fees	\$19,269.50
Less 10.0% Discount	(\$1,926.95)
Net Fees	<hr/> \$17,342.55
<b>Total Invoice Amount</b>	<hr/> <b>\$17,342.55</b>

070042.00 - 00417465  
Henry E. Hockeimer Jr.

December 5, 2024  
Invoice No. 20241202194

### Professional Services

Date	Attorney	Description	Hours	Amount
11/01/24	Pinheiro,B.M.	Telephone conversation with Tom McNamara re response to DOL; review DOL requests	1.50	1,672.50
11/01/24	Loscheider,R.A.	Review file re: DOL additional requests, timing, and strategy forward	1.20	822.00
11/02/24	Pinheiro,B.M.	Review and comment on draft valuation	0.20	223.00
11/04/24	Pinheiro,B.M.	Review and comment on materials for response to DOL	0.10	111.50
11/05/24	Loscheider,R.A.	Draft EBSA response letter; review plan documents, valuations, participant account information, and related information	2.40	1,644.00
11/06/24	Pinheiro,B.M.	Review and comment on materials for response to DOL	0.10	111.50
11/06/24	Loscheider,R.A.	Draft EBSA response letter; review plan documents, valuations, participant account information, and related information; draft recommendations for the same	5.20	3,562.00
11/07/24	Pinheiro,B.M.	Review and comment on draft response to DOL	0.10	111.50
11/07/24	Loscheider,R.A.	Draft EBSA response letter; review plan documents, valuations, participant account information, and related information; analyze issues re: the same	4.60	3,151.00
11/08/24	Pinheiro,B.M.	Review and revise draft response to DOL; send draft response and resolutions to Tom McNamara	1.40	1,561.00
11/08/24	Loscheider,R.A.	Draft resolutions to terminate ESOP and 401(k) plans; analyze outstanding issues re: response letter to DOL; prepare exhibits to response letter to DOL; finalize response letter to DOL; correspondence with M. Hernandez encl the same	6.90	4,726.50
11/11/24	Pinheiro,B.M.	Prepare and send resolutions re ESOP and 401(k) Plan to Tom McNamara	0.30	334.50
11/14/24	Pinheiro,B.M.	Respond to Lisa Jones re correction for 401(k) Plan	0.10	111.50
11/14/24	Loscheider,R.A.	Revise sample memo for 401(k) corrective contributions	0.40	274.00
11/14/24	Ronnei,T.	Draft notice to 401(k) plan participants re: resumption of deferrals and corrective contributions	1.50	630.00

070042.00 - 00417465  
Henry E. Hockeimer Jr.

December 5, 2024  
Invoice No. 20241202194

Date	Attorney	Description	Hours	Amount
11/15/24	Pinheiro,B.M.	Revise and send letter to Lisa Jones re 401(k) contribution correction	0.20	223.00
<b>Total Fees</b>			<b>26.20</b>	<b>\$19,269.50</b>
Less 10.0% Discount				(\$1,926.95)

### Summary of Professional Fees

Attorney	Billed Hours	Billed Rate	Billed Amount
Pinheiro,B.M.	4.00	1,115.00	4,460.00
Loscheider,R.A.	20.70	685.00	14,179.50
Ronnei,T.	1.50	420.00	630.00
<b>Total Fees</b>	<b>26.20</b>		<b>\$19,269.50</b>
Less 10.0% Discount			(\$1,926.95)

# Ballard Spahr LLP

---

1735 Market Street, 51st Floor  
Philadelphia, PA 19103-7599  
Tel 215.665.8500  
Fax 215.864.8999

McNamara Smith LLP  
655 West Broadway, Suite 900  
San Diego, CA 92101

January 17, 2025  
Invoice No. 20250102664

---

Client: McNamara, Thomas W., Receiver (070042.00)  
Matter: WDNY Receiver (00417465)

FOR PROFESSIONAL SERVICES RENDERED through December 31, 2024

## INVOICE SUMMARY

Professional Fees	\$1,338.00
Less 10.0% Discount	(\$133.80)
Net Fees	<hr/> \$1,204.20
<b>Total Invoice Amount</b>	<hr/> <b>\$1,204.20</b>

070042.00 - 00417465  
Henry E. Hockeimer Jr.

January 17, 2025  
Invoice No. 20250102664

### Professional Services

Date	Attorney	Description	Hours	Amount
12/12/24	Pinheiro,B.M.	Respond to Lisa Jones re information for Principal security document re Strategic ESOP	0.20	223.00
12/15/24	Pinheiro,B.M.	Respond to Tom McNamara re termination of ESOP	0.20	223.00
12/16/24	Pinheiro,B.M.	Telephone conversation with Tom McNamara re termination of ESOP and correction of 401(k) Plan	0.50	557.50
12/28/24	Pinheiro,B.M.	Review and comment on draft appraisal letter for 2024	0.20	223.00
12/31/24	Pinheiro,B.M.	Review emails re ESOP termination	0.10	111.50
<b>Total Fees</b>			<b>1.20</b>	<b>\$1,338.00</b>

Less 10.0% Discount (133.80)

### Summary of Professional Fees

Attorney	Billed Hours	Billed Rate	Billed Amount
Pinheiro,B.M.	1.20	1,115.00	1,338.00
<b>Total Fees</b>	<b>1.20</b>		<b>\$1,338.00</b>

Less 10.0% Discount (133.80)

# Ballard Spahr LLP

---

1735 Market Street, 51st Floor  
Philadelphia, PA 19103-7599  
Tel 215.665.8500  
Fax 215.864.8999

McNamara Smith LLP  
655 West Broadway, Suite 900  
San Diego, CA 92101

February 7, 2025  
Invoice No. 20250200730

---

Client: McNamara, Thomas W., Receiver (070042.00)  
Matter: WDNY Receiver (00417465)

FOR PROFESSIONAL SERVICES RENDERED through January 31, 2025

## INVOICE SUMMARY

Professional Fees	\$2,140.00
Less 10.0% Discount	(\$214.00)
Net Fees	<hr/> \$1,926.00
<b>Total Invoice Amount</b>	<hr/> <b>\$1,926.00</b>

070042.00 - 00417465  
Henry E. Hockeimer Jr.

February 7, 2025  
Invoice No. 20250200730

### Professional Services

Date	Professional	Description	Hours	Amount
01/09/25	Pinheiro,B.M.	Respond to Lisa Jones re termination of plans	0.10	118.50
01/10/25	Pinheiro,B.M.	Telephone conversation with Lisa Jones re termination of 401(k) Plan	0.60	711.00
01/24/25	Loscheider,R.A.	Review Order Appointing Receiver re: protection for filing Forms 5500 from prior years and analyze the same	1.60	1,192.00
01/29/25	Pinheiro,B.M.	Review and comment on ESOP Form 5500 filing questions	0.10	118.50
<b>Total Fees</b>			<b>2.40</b>	<b>\$2,140.00</b>
Less 10.0% Discount				(\$214.00)

### Summary of Professional Fees

Professional	Billed Hours	Billed Rate	Billed Amount
Pinheiro,B.M.	0.80	1,185.00	948.00
Loscheider,R.A.	1.60	745.00	1,192.00
<b>Total Fees</b>	<b>2.40</b>		<b>\$2,140.00</b>
Less 10.0% Discount			(\$214.00)